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2004

JEFF DAVIS COUNCIL ON AGING  
JENNINGS, LOUISIANA

ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
June 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-28-04

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# ELLIOTT & ASSOCIATES, INC.

*A Professional Accounting Corporation*

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## UNQUALIFIED OPINION ON GENERAL-PURPOSE FINANCIAL STATEMENTS-GOVERNMENTAL ENTITY

### Independent Auditor's Report

Board of Directors  
JEFF DAVIS COUNCIL ON AGING  
JENNINGS, Louisiana:

We have audited the accompanying general-purpose financial statements of the Jeff Davis Council on Aging (a nonprofit organization) as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Jeff Davis Council on Aging's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that We plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Jeff Davis Council on Aging, as of June 30, 2003, and the changes in its fund balance for the year then ended in conformity with standards established by the Governor's Office of Elderly Affairs

In accordance with *Government Auditing Standards*, We have also issued our report dated December 27, 2003 on our consideration of the Jeff Davis Council on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. These reports are an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report considering the results of our audit.

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments , and Non-Profit Organizations*, and is not a required part of the basic financial statements. The supplementary schedules required by the Governor's Office of Elderly Affairs is presented for additional analysis by that office. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Because statements presented on a basis established by the Governor's Office of Elderly Affairs require the presentation of fund type and account groups, the information in the total memorandum-only column is not intended to present financial position and results of operations of the Jeff Davis Council on Aging, Inc., Jennings, Louisiana, in conformity with accounting principles generally accepted in the United States of America; however in our opinion it is fairly stated in all material respects in relation to the financial statements from which it has been derived.

*William M. Elliott / Elliott & Assoc "ABAC"*  
Leesville, Louisiana  
December 27, 2003

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors  
JEFF DAVIS COUNCIL ON AGING  
JENNINGS, Louisiana:

We have audited the Financial Statements of the Jeff Davis Council on Aging (a nonprofit organization) as of and for the year ended June 30, 2003, and have issued our report thereon dated December 27, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Jeff Davis Council on Aging's general-purpose financial statements are free of material misstatement, We performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, We do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, We considered the Jeff Davis Council on Aging's Internal Control over Financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that We consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Elliott & Assoc. "APAC"*

Leesville, Louisiana  
December 27, 2003



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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors  
Jeff Davis Council On Aging  
Jennings, Louisiana:

### Compliance

I have audited the compliance of the Jeff Davis Council on Aging. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. The Jeff Davis Council on Aging.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Jeff Davis Council on Aging.'s management. My responsibility is to express an opinion on the Jeff Davis Council on Aging.'s compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Jeff Davis Council on Aging.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Jeff Davis Council on Aging.'s compliance with those requirements.

In my opinion, the Jeff Davis Council on Aging. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs of the year ended June 30, 2003.

### Internal Control Over Compliance

The management of the Jeff Davis Council on Aging. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Jeff Davis Council on Aging.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Elliott & Assoc "APAC"*

Leesville, Louisiana  
December 27, 2003



Jeff Davis Council on Aging

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Fiscal Year Ended June 30, 2003

I have audited the financial statements of Jeff Davis Council on Aging as of and for the year ended June 30, 2003, and have issued my report thereon dated December 24, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2003 resulted in an unqualified opinion.

**Section I Summary of Auditor's Reports**

*a. Report on Internal Control and Compliance  
Material to the Financial Statements*

Internal Control

Material Weaknesses ( ) Yes (X) No  
Reportable Conditions ( ) Yes (X) No

Compliance

Compliance Material to Financial  
Statements ( ) Yes (X) No

*b. Federal Awards*

Internal Control

Material Weaknesses ( ) Yes (X) No ( ) N/A  
Reportable Conditions ( ) Yes (x) No ( ) N/A

Type of Opinion On Compliance For Major Programs

Unqualified (x) Qualified ( )  
Disclaimer ( ) Adverse ( )  
N/A ( )

Are their findings required to be reported in accordance with Circular A-133, Section .510(a)?

( ) Yes ( ) No (X) N/A

c. Identification of Major Programs

CFDA Number(s) Name of Federal Program

93.044 & 93.045

Dollar threshold used to distinguish between Type A and Type B Programs: \$300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133?  
(X) Yes      ( ) No      ( ) N/A

**Section II Financial Statement Findings**

N/A

**Section III Federal Award Findings and Questioned Costs**

N/A

JEFF DAVIS COUNCIL ON AGING  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP  
 June 30, 2003  
 (With comparative totals for June 30, 2002)

	<u>Account Group</u>			<u>Totals</u>	
	<u>Fund Types</u>	<u>General</u>	<u>Fixed</u>	<u>(Memorandum Only)</u>	
	<u>General</u>	<u>Revenue</u>	<u>Assets</u>	<u>2003</u>	<u>2002</u>
<u>ASSETS</u>					
Cash (Note 3)	\$ 88,126	\$15,717	\$ ---	\$103,843	\$109,869
Grants receivable (Note 6)	---	24,477	---	24,477	2,020
Prepaid expenses	---	---	---	---	19,908
Fixed Assets:					
Governmental	---	---	181,757	181,757	179,738
Total assets	<u>\$ 88,126</u>	<u>\$40,194</u>	<u>\$181,757</u>	<u>\$310,077</u>	<u>\$311,535</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 3,598	\$10,318	---	\$ 13,916	---
Due to funding agency	11,100	---	---	11,100	---
Accrued liabilities	<u>\$ 7,837</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 7,837</u>	<u>\$ 31,175</u>
Total liabilities	<u>22,535</u>	<u>\$10,318</u>	<u>---</u>	<u>\$ 32,853</u>	<u>31,175</u>
<u>FUND EQUITY AND OTHER CREDITS</u>					
Fund equity:					
Investment in general					
fixed assets (Note 8)	---	---	181,757	181,757	179,738
Fund balance:					
Unreserved:					
Designated	---	29,876	---	29,876	---
Undesignated	<u>65,591</u>	<u>---</u>	<u>---</u>	<u>65,591</u>	<u>100,622</u>
Total fund equity	<u>65,591</u>	<u>29,876</u>	<u>181,757</u>	<u>277,224</u>	<u>280,360</u>
Total liabilities and fund equity	<u>\$ 88,126</u>	<u>\$40,194</u>	<u>\$181,757</u>	<u>\$ 310,077</u>	<u>\$311,535</u>

The accompanying notes are an integral part of this statement.

JEFF DAVIS COUNCIL ON AGING  
COMBINED STATEMENT OF REVENUES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
For the Fiscal Year Ended June 30, 2003

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>
<u>REVENUES</u>			
Intergovernmental	\$ 80,456	\$ 275,777	\$ 356,233
Public support	39,500	5,391	44,891
Interest	444	---	444
In-Kind(Note 5)	---	603,500	603,500
Dept of Transportation	---	109,950	109,950
Program Income	<u>70,774</u>	<u>139,750</u>	<u>210,524</u>
Total revenue	<u>191,174</u>	<u>1,134,368</u>	<u>1,325,542</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	---	351,599	351,599
Fringe	---	78,426	78,426
Travel	---	25,170	25,170
Operating services	---	106,268	106,268
Operating supplies	---	25,799	25,799
Other costs	5,851	36,028	41,879
Meals	---	98,207	98,207
In-Kind(Note 5)	---	603,500	603,500
Capital outlay	<u>---</u>	<u>---</u>	<u>---</u>
Total expenditures	<u>5,851</u>	<u>1,324,997</u>	<u>1,330,848</u>
Excess of revenues over (under) expenditures	<u>185,323</u>	<u>(190,629)</u>	<u>( 5,306)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in(Note 8)	---	243,908	243,908
Operating transfers out(Note 8)	(203,849)	(40,059)	(243,908)
Refund to funding agency	<u>---</u>	<u>---</u>	<u>---</u>
Excess of revenues and other sources over (under) ex- penditures and other uses	( 18,526)	13,220	( 5,306)
<u>FUND BALANCES</u>			
Beginning of year	<u>84,117</u>	<u>16,656</u>	<u>100,773</u>
End of year	<u>\$ 65,591</u>	<u>\$ 29,876</u>	<u>\$ 95,467</u>

The accompanying notes are an integral part of this statement.

JEFF DAVIS COUNCIL ON AGING  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL - ALL FUND TYPES  
 For the Fiscal Year Ended June 30, 2003

	GENERAL FUND TYPE		
	Budget	Actual	Variance - Favorable Unfavorable)
<u>REVENUES</u>			
Intergovernmental	\$ 96,918	\$ 80,456	\$ (16,462)
Dept. of Transportation	---	---	---
Public support	33,149	39,500	6,351
Interest income	---	444	444
In-kind support	---	---	---
Miscellaneous	<u>36,000</u>	<u>70,774</u>	<u>34,774</u>
Total revenues	<u>166,067</u>	<u>191,174</u>	<u>25,107</u>
<u>EXPENDITURES</u>			
Current:			
Salaries	---	---	---
Fringe	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Other costs	5,900	5,851	49
Meals	---	---	---
Non-edibles	---	---	---
In-kind expenses	---	---	---
Capital outlay	---	---	---
Total expenditures	<u>5,900</u>	<u>5,581</u>	<u>49</u>
Excess of revenues over (under) expenditures	<u>160,167</u>	<u>185,323</u>	<u>25,156</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	---	---	---
Operating transfers out	(189,350)	(203,849)	(14,499)
Refund to OEA	<u>---</u>	<u>---</u>	<u>---</u>
Excess of revenues and other sources over (under) expenditures and other uses	(29,183)	(18,526)	10,657
<u>FUND BALANCES</u>			
Beginning of year	<u>80,795</u>	<u>84,117</u>	<u>---</u>
End of year	<u>\$ 54,934</u>	<u>\$ 65,591</u>	<u>\$ 10,657</u>

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUND TYPE</u>		
<u>Budget</u>	<u>Actual</u>	Variance - Favorable (Unfavorable)
\$ 292,533	\$ 275,777	\$ (16,756)
109,950	109,950	---
5,000	5,391	391
---	---	---
603,500	603,500	---
<u>131,336</u>	<u>139,750</u>	<u>8,414</u>
 <u>1,142,319</u>	 <u>1,134,368</u>	 <u>( 7,951)</u>
 319,048	 351,599	 (32,551)
40,360	78,426	(38,066)
18,700	25,170	(6,470)
210,284	106,268	104,016
15,720	25,799	(10,079)
28,360	30,360	( 2,000)
99,340	98,207	1,133
5,600	5,668	( 68)
603,500	603,500	---
---	---	---
<u>1,340,912</u>	<u>1,324,997</u>	<u>15,915</u>
 <u>(198,593)</u>	 <u>(190,629)</u>	 <u>( 7,964)</u>
 220,558	 243,908	 ( 6,650)
61,208	40,059	21,149
---	---	---
 ( 9,243)	 13,220	 22,463
<u>16,656</u>	<u>16,656</u>	<u>---</u>
<u>\$ 7,413</u>	<u>\$ 29,876</u>	<u>\$ 22,463</u>



JEFF DAVIS COUNCIL ON AGING  
NOTES TO FINANCIAL STATEMENTS

June 30, 2003

Note 1 - Nature of the Business and Summary of Significant  
Accounting Policies

Reporting Entity:

In 1964, the State of Louisiana passed Act 456 which authorized the charter of voluntary councils on aging for the welfare of the aging people in their respective parishes. Charters are issued by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs. The Jeff Davis Council on Aging is a non-profit, quasi-public corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The council also receives revenues from other federal, state and local government agencies that may impose certain restrictions upon how the Council can use the money that they have provided.

The primary function of the Jeff Davis Council on Aging is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Some of the services provided by the Council include congregate and home delivered meals, nutritional education, information services, discount services, material aid, outreach, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

The Council is not a component unit of another primary government nor does it have any component units which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Statement of Presentation:

In April of 1984, the Financial Accounting Foundation established Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November 1984, the GASB issued a codification of governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform to generally accepted accounting principles for state and local governments. These statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs Contractors; and, the revised Louisiana Governmental Audit Guide.

Fund Accounting:

The Council uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain functions or activities.

The accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending

Jeff Davis Council on Aging  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Fund Accounting (Contd.):

activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and two broad fund categories (account groups).

Governmental funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition of fixed assets, and the servicing of general long-term debt.

The governmental funds and the programs comprising them as presented in the financial statements are described as follows:

General Fund - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source (federal, state or local) from which they are derived. In addition, the servicing of general long-term debt is accounted for in the General Fund because unrestricted resources are used to pay for the liabilities incurred by this fund and there are no legal mandates to use a debt service fund.

The following are programs that comprise the Council's General Fund:

Local

Local funds are received from various local sources. These funds are not restricted to any special use.

PCOA (Act 735)

PCOA (Act 735) funds are appropriated for the Council by the Louisiana Legislature and remitted to the Council via the Governor's Office of Elderly Affairs (GOEA). The Council may use these "Act 735" funds at its discretion provided the program is benefitting people who are at least 60 years old.

Jeff Davis Council on Aging  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Section 5311

Section 5311 funds are provided by the United States Department of Transportation through the Louisiana Department of Transportation and Development. Funds received by the Council are based on actual operating costs of providing transportation services to rural residents within Jennings Parish. The transportation portion of in-kind contributions is an allowed cost for purposes of requesting reimbursement under this program. Because money received under this program is for reimbursement of costs previously incurred, the Council can use these funds for discretionary purposes. This is why these Section 5311 funds are recorded in the Council's general revenue funds.

Senior Team

The purpose of the Senior Team fund is to enhance senior program activities via local support by businesses and individuals.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. Most of the Council's special revenue funds are provided by GOEA. The Title III funds are provided by the United States Department of Health and Human Services - Administration on Aging through the Governor's Office of Elderly Affairs which in turn "passes through" the funds of the Council.

The following are the funds which comprise the Council's Special Revenue Funds:

Jeff Davis Council on Aging  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Title III-C-1 Congregate Meals Fund

Title III-C-1 fund is used to account for funds which are used to provide nutritional, congregate meals to the elderly in strategically located centers. During the fiscal year July 1, 2001 to June 30, 2003, the Council served about 11,765 congregate meals.

Title III-C-2 Home Delivered Meals Fund

Title III-C-2 funds is used to account for funds which are used to provide nutritional, home delivered meals to homebound older persons. During the fiscal year July 1, 2001 to June 30, 2003, the Council served about 16,670 home delivered meals.

Senior Center Fund

The Senior Center Fund is used to account for the administration of Senior Center Program funds appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program provides community service centers at which older persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community. The Council operates one senior center in Jennings Parish, Louisiana.

Audit Fund

The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit (or compilation) of the Council's financial statements.

Title III-E National Caregiver Program

The Council participates in the III-E National Caregiver program which was established recently to provide home respite service to home caregivers in the form of 96 hours of breaktime per year.



Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Title III-D

The Title III-D Fund is used to account for funds used for disease prevention and health promotion activities such as; (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (assessment/screening, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need."

Title III-C-1 Area Agency Administration Fund

Title III-C-1 Area Agency Administration (AAA) Fund is used to account for some of the administration costs associated with operating the Special Programs for the Aging.

Title III-B Supportive Services Fund

Title III-B Supportive Services Fund is used to account for funds which are to provide a variety of social services; such as information and assistance, access services, in-home services, community services, legal assistance, and outreach for people age 60 and older.

Nutrition Fund

The Nutrition Fund is designated to provide additional financial support for the Council's C-1/C-2 meal programs through outside donations.



Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

NSIP (Nutritional Service Incentive Program) Fund

The NSIP Fund is used to account for the administration of the Nutrition Program for the Elderly funds provided by the United States Department of Agriculture through the Louisiana Governor's Office of Elderly Affairs, which in turn "passes through" the funds to the Council. This program reimburses the service provider about 54.04 cents for each congregate and home-delivered meal served to an eligible participant so that United States food and commodities may be purchased to supplement these programs.

Supplemental Senior Center Fund

The Louisiana Legislature appropriated additional money for various councils on aging through the state to be used to supplement the primary state grant for senior centers. Jeff Davis Council on Aging was one of the parish councils to receive a supplemental grant. These funds are "passed through" the Governor's Office of Elderly Affairs.

Account Groups:

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account group is not "funds".

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

General Fixed Assets

The fixed assets (capital outlays) used in governmental fund type operations of Jeff Davis Council on Aging are accounted for (capitalized) in the General Fixed Assets Account Group and are recorded as expenditures in the government fund types when purchased.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds, including the General and Special Revenue Funds, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Transfers and Interfund loans:

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds and due to other funds on the balance sheet.

Budget Policy:

The Council used the following procedures to derive in the budgetary data which has been presented in Exhibit C of these financial statements:

1. The Governor's Office of Elderly Affairs "GOEA" - State of Louisiana notifies the Council each year as to the funding levels for each program grant.
2. The Council may also obtain grants from agencies other than GOEA and the Council considers the potential revenues to be earned under those grants.
3. Projections are made of revenues from other sources based on past trends and data available to form expectations of future revenues.
4. The Executive Director prepares a proposed budget based on the funding levels provided by OEA and then submits the budget to the Board of Directors for approval.
5. The Board of Directors reviews and adopts the budget prior to June 30 of the current year for the next year.
6. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Budget Policy (continued):

7. All budgetary appropriations lapse at the end of each fiscal year (June 30).
8. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for comparability of budgeted and actual revenues and expenditures.
9. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.
10. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
11. The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds received under grants from this state agency. As a part of this grant awards, GOEA requires the Council to amend its budget in cases where actual costs for a particular cost category exceeded the budgeted amount by more than 10%. Otherwise, the excess costs could be labeled as unauthorized expenditures.
12. Expenditures cannot legally exceed appropriations on an individual fund level.
13. The Council is not required by state or local law to prepare a budget for every program or activity it conducts. Accordingly, some General Fund activities are not budgeted, particularly if they are deemed to be immaterial by management.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1 - Nature of the Business and Summary of Significant Accounting Policies (Continued)

Comparative Data:

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns of Combined Statements - Overview:

Total columns on the combined statements - overview are captioned "memorandum only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I General Fixed Assets, Including Leased Assets

All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on the general fixed assets of the Jefferson Davis Voluntary Council on Aging, Inc.; however, is under a statutory mandate to record depreciation on all fixed assets acquired with funds provided by and on behalf of the Head Start Program.

The Council has classified its fixed assets as follows:

Balance 6/30/2003	
Vehicles	\$106,514
Office Furniture & Equipment	<u>75,183</u>
Net	<u>\$181,757</u>

Capital leases are recorded at the inception of the lease as capital outlay expenditures and other financing sources in governmental fund types and as assets and liabilities in the General Fixed Asset and General Long-term Debt accounts groups, respectively, at the present value of the minimum lease payments, using the interest rates stated in the leases. Lease payments are recorded as expenditures on the due date, the portion of the payments applicable to principal determined by using interest rates implicit in the lease, is reported as reduction of the capitalized lease obligation in the General Long-term account group.

#### Related Party Transactions:

There were not any related party transactions during the fiscal year.

#### Restricted Assets:

Restricted assets represent assets which have been primarily acquired through donations whereby the donor has placed a restriction on how the donation can be used by the Council (i.e., utility assistance funds). Restricted assets are offset by a corresponding reservation of the Council's fund balance.

#### Reservation and Designations of Fund Balances:

The Council "reserves" portions of its fund balance that are not available for expenditure because resources have already been expended (but not consumed), or a legal restriction has been placed on certain assets which make them only available to meet future obligations.

Designated allocations of fund balances result when the Council's management intends to expend certain resources in a designated manner.

#### Prepaid Expenses:

The Council has elected not to expense amounts paid for future services until those services are consumed to comply with the cost reimbursement terms of its grant agreements. The fund balances in the governmental fund types have been reserved for any prepaid expenses recorded in these funds to reflect the amount of fund balance not currently available for expenditure. At year end, there were not any prepaid expenses.

#### Management's Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.



Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 2 - Revenue Recognition - Intergovernmental, Program Service Fees, Public Support, and Miscellaneous

Intergovernmental:

Intergovernmental revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Intergovernmental grants do not allow the Council to recognize revenue under the grant award until actual costs are incurred or units of service are provided.

Program Service Fees:

Program service fees are recognized when the Council provides the service that entitles the Council to charge the recipient for the services received.

Public Support and Miscellaneous Revenues:

The Council encourages and receives contributions from clients to help offset the costs of the Title III-B, C-1, C-2 and D programs. In addition, various fund raisers are held during the year to obtain funds to offset costs of general operations and senior activities. The timing and amounts of the receipts of public support and miscellaneous revenues are difficult to predict; therefore, they are not susceptible to accrual and are recorded as revenue in the period received.

Note 3 - Cash in Bank

At June 30, 2003, the carrying amount of the Council's deposits was as follows:

General fund	\$ 88,126
Special Revenue fund	<u>15,717</u>
Cash on deposit in banks	<u>\$ 103,843</u>

All of these deposits were covered by federal depository insurance.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4 - Restricted Assets

At June 30, 2003, there were no restricted assets.

Note 5 - In-Kind Contributions

The Council received \$603,500 in various in-kind contributions during the year which have been valued at their estimated fair market value and presented in this report as revenue. Related expenditures, equal to the in-kind revenues have also been presented, thereby producing no effect on net income.

The primary in-kind contributions consisted of free rent and utilities for the senior centers, and wages and fringe benefits for volunteer workers.

Note 6 - Due from Other Governments and Grants

Grants receivable at June 30, 2003 consisted of reimbursements for expenses incurred under the following programs:

Summer Feeding Programs	\$ 23,248
AAA	<u>1,229</u>
Totals	<u>\$ 24,477</u>

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7 - Transfers In (Out)

These amounts represent transfers from various funds including Act 735 State Fund and the Local Contributions Fund to various other funds to supplement current year programs: Operating transfers in and out are listed by fund for the fiscal year ended June 30, 2003:

<u>Funds Transferred Out</u>							
<u>Funds Transferred in</u>	<u>Senior Center</u>	<u>USDA</u>	<u>PCOA</u>	<u>Supplemental Senior Center</u>	<u>General Fund</u>	<u>Emer. Food Shelter</u>	<u>Total In</u>
Title III-B-SS	\$22,702	\$ ---	\$18,120	\$3,825	\$ 87,484	\$ ---	\$132,131
Title III-C-1	---	6,766	---	---	27,099	---	33,865
Title III-C-2	---	6,766	---	---	26,607	---	33,373
Title III-D	---	---	---	---	13,604	---	13,604
Title III-E	---	---	---	---	5,843	---	5,843
Audit	---	---	---	---	4,055	---	4,055
Summer Feed	---	---	---	---	---	---	---
FEMA	---	---	---	---	1,333	---	1,333
Section 5311	---	---	---	---	19,704	---	19,704
Total Out	<u>\$22,702</u>	<u>\$13,532</u>	<u>\$18,120</u>	<u>\$3,825</u>	<u>\$185,729</u>	<u>\$ ---</u>	<u>\$243,908</u>

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 8 - Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance June 30, 2002	Additions	Deletions	Balance June 30, 2003
General fixed assets, at cost:				
Vehicles	\$ 73,055	\$ 33,519	\$ ---	\$ 106,574
Office furniture and equipment	<u>106,683</u>	<u>---</u>	<u>31,500</u>	<u>75,183</u>
Total general fixed assets	<u>\$ 179,738</u>	<u>\$ 33,519</u>	<u>\$ 31,500</u>	<u>\$ 181,757</u>

Current year additions include \$33,519 in capital outlay, of which \$6,000 was capital outlay and the remainder in donated assets by Department of Transportation.

Note 9 - Board of Directors' Compensation

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, some board members were reimbursed for expenses incurred in conducting Council related activities.

Note 10 - Income Tax Status

The Council, a non-profit corporation, is exempt from federal income taxes under Section 501 (C) (3) of the Internal Revenue Code of 1986 and as an organization that is not a private foundation as defined in Section 509(a) of the Code. The Council has filed all necessary tax forms through the current fiscal year ended June 30, 2003. It is also exempt from Louisiana income tax.

Jeff Davis Council on Aging

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 11 - Economic Dependency

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Elderly Affairs. The grant amounts are appropriated each year by the federal and state governments. If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

Note 12 - Judgements, Claims and Similar Contingencies

There is no litigation pending against the Council at June 30, 2003. Furthermore, the Council's management believes that any potential lawsuits would be adequately covered by insurance.

Note 13 - Risk Management

The Council is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No settlements were made during the year that exceeded the Council's insurance coverage.

SUPPLEMENTARY DATA



Jeff Davis Council on Aging  
STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - GENERAL FUND TYPE

For the fiscal year ended June 30, 2003

	<u>Local Fund</u>	<u>PCOA Act 735</u>	<u>Total</u>
<u>REVENUES</u>			
Intergovernmental:			
Office of Elderly Affairs	\$ ---	\$ 18,120	\$ 18,120
Police Jury	62,336	---	62,336
Public support	39,500	---	39,500
Program Income	70,774	---	70,774
Interest	444	---	444
In-kind Income	---	---	---
Local Support	---	---	---
	<u>173,054</u>	<u>18,120</u>	<u>191,174</u>
Total revenues			
<u>EXPENDITURES</u>			
Current:			
Salaries	---	---	---
Fringe	---	---	---
Travel	---	---	---
Operating services	---	---	---
Operating supplies	---	---	---
Other costs	---	---	---
In-kind expense	5,851	---	5,851
Capital outlay	---	---	---
	<u>5,851</u>	<u>---</u>	<u>5,851</u>
Total expenditures			
Excess of revenues			
over (under) expenditures	<u>167,203</u>	<u>18,120</u>	<u>185,323</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	---	---	---
Operating transfers out	<u>(185,729)</u>	<u>(18,120)</u>	<u>(203,849)</u>
Excess of revenues and			
other sources over (under)			
expenditures and other uses	( 18,526)	---	( 18,526)
<u>FUND BALANCES</u>			
Beginning of year	<u>84,117</u>	<u>---</u>	<u>84,117</u>
End of year	<u>\$ 65,591</u>	<u>\$ ---</u>	<u>\$ 65,591</u>
See independent auditor's report.			

Jeff Davis Council on Aging  
COMBINING STATEMENT OF PROGRAM REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the fiscal year ended June 30, 2003

	Title III C-1	Senior Center	Title III C-2	Summer Feed Program	Project Care	Title III-D
<u>REVENUES</u>						
Intergovernmental:						
Governor's Office of						
Elderly Affairs	\$45,802	\$22,702	\$78,793	\$ ---	\$ ---	\$3,495
Program income	4,529	---	5,741	66,528	8,271	274
In-Kind						
Dept of Transportation						
Client contributions	---	---	---	---	---	---
Total revenues	<u>50,331</u>	<u>22,702</u>	<u>84,534</u>	<u>66,528</u>	<u>8,271</u>	<u>3,769</u>
<u>EXPENDITURES</u>						
Current:						
Salaries	34,908	---	47,113	23,591	---	7,649
Fringe	7,464	---	10,540	---	---	2,254
Travel	924	---	10,052	---	---	457
Operating services	4,416	---	6,851	4,049	4,996	6,125
Operating supplies	577	---	387	4,214	---	89
Other costs	2,234	---	3,434	1,168	---	799
Meals	33,673	---	39,530	25,004	---	---
In-Kind						
Capital outlay	---	---	---	---	---	---
Total expenditures	<u>84,196</u>	<u>---</u>	<u>117,907</u>	<u>58,026</u>	<u>4,996</u>	<u>17,373</u>
Excess of revenues over (under) expenditures	(33,865)	22,702	(33,373)	8,502	3,275	(13,604)
<u>OTHER FINANCING SOURCES</u>						
(USES)						
Operating transfers in	33,865	---	33,373	---	---	13,604
Operating transfers out	---	(22,702)	---	---	---	---
Refund to funding agency	---	---	---	---	---	---
Excess of revenues and other sources over (under) expenditures and other uses	---	---	---	8,502	3,275	---
<u>FUND BALANCES</u>						
Beginning of year	---	---	---	5,657	10,999	---
End of year	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$14,159</u>	<u>\$14,274</u>	<u>\$ ---</u>

See independent auditor's report.

Title IIIE	AAA.	Title III-B Support. Services	Audit	Emerg Food Shelter	NSIP	Misc. Grant	Section- 5311	Totals
\$23,577	\$22,219	\$59,103	\$1,286	\$ ---	\$14,975	\$3,825	\$ ---	\$275,777
---	11	1,336	---	17,060	---	---	36,000	139,750
---	---	---	---	---	603,500	---	---	603,500
---	---	---	---	---	---	---	109,950	109,950
---	---	---	---	---	---	---	5,391	5,391
<u>23,577</u>	<u>22,230</u>	<u>60,439</u>	<u>1,286</u>	<u>17,060</u>	<u>618,475</u>	<u>3,825</u>	<u>151,341</u>	<u>1,134,368</u>
13,560	11,175	111,951	---	---	---	---	101,652	351,599
10,526	4,238	25,577	---	---	---	---	17,827	78,426
728	726	11,603	---	---	---	---	680	25,170
3,079	3,871	21,828	---	18,393	---	---	32,660	106,268
155	217	7,481	---	---	---	---	12,679	25,799
1,372	2,003	14,130	5,341	---	---	---	5,547	36,028
---	---	---	---	---	---	---	---	98,207
---	---	---	---	---	603,500	---	---	603,500
<u>29,420</u>	<u>22,230</u>	<u>192,570</u>	<u>5,341</u>	<u>18,393</u>	<u>603,500</u>	<u>---</u>	<u>171,045</u>	<u>1,324,997</u>
( 5,843)	---	(132,131)	(4,055)	(1,333)	14,975	3,825	(19,704)	(190,629)
5,843	---	132,131	4,055	1,333	---	---	19,704	243,908
---	---	---	---	---	(13,532)	(3,825)	---	(40,059)
---	---	---	---	---	---	---	---	---
---	---	---	---	---	1,443	---	---	13,220
---	---	---	---	---	---	---	---	16,656
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 1,443</u>	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 29,876</u>

Jeff Davis Council on Aging  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2003

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
<u>Title III-B Supportive Services</u>			
Salaries	\$110,103	\$111,951	\$ (1,848)
Fringe	13,936	25,577	(11,641)
Travel	7,088	11,603	( 4,515)
Operating services	43,446	21,828	21,618
Operating supplies	7,720	7,481	239
Other costs	9,667	14,130	( 4,463)
Capital outlay	---	---	---
Totals	<u>\$191,960</u>	<u>\$192,570</u>	<u>\$ ( 610)</u>
<u>PCOA (Act 735)</u>			
Transfers to other funds:			
Title III-B-Supportive Services	<u>\$18,120</u>	<u>\$18,120</u>	<u>\$ ---</u>
Totals	<u>\$18,120</u>	<u>\$18,120</u>	<u>\$ ---</u>
<u>AAA</u>			
Salaries	\$11,265	\$11,175	\$ 90
Fringe	1,417	4,238	(2,821)
Travel	410	726	(316)
Operating services	8,401	3,871	4,530
Operating supplies	78	217	( 139)
Raw food	648	2,003	(1,355)
Non-edibles	---	---	---
Totals	<u>\$22,219</u>	<u>\$22,230</u>	<u>\$ ( 11)</u>
<u>Senior Center</u>			
Transfer to IIIB S/S	<u>\$26,708</u>	<u>\$22,702</u>	<u>\$ 4,006</u>

See independent auditor's report.

Jeff Davis Council on Aging  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL

For the Fiscal Year Ended June 30, 2003

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Variance Favorable (Unfavorable)
<u>MISC. GRANT</u>			
Transfers to Title III B S/S	\$ 3,825	\$ 3,825	\$ ---
Totals	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>\$ ---</u>
<u>TITLE III-D PREVENTIVE HEALTH</u>			
Salaries	8,485	\$ 7,649	\$ 836
Fringe	1,071	2,254	(1,183)
Travel	176	457	( 281)
Operating services	3,598	6,125	(2,527)
Operating supplies	5,633	89	5,544
Other costs	<u>277</u>	<u>799</u>	<u>( 522)</u>
Totals	<u>\$19,240</u>	<u>\$17,373</u>	<u>\$ 1,867</u>
<u>AUDIT FUND</u>			
Other costs	<u>\$ 5,000</u>	<u>\$ 5,341</u>	<u>\$ ( 341)</u>
Totals	<u>\$ 5,000</u>	<u>\$ 5,341</u>	<u>\$ ( 341)</u>

See independent auditor's report.

Jeff Davis Council on Aging  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2003

	Budgeted Expenditures	Actual Expenditures	Variance Favorable (Unfavorable)
<u>TITLE III-C-1-</u>			
Salaries	\$36,272	\$34,908	\$ 1,364
Fringe	4,592	7,464	(2,872)
Travel	465	924	(439)
Operating services	9,939	4,416	5,523
Operating supplies	1,092	577	515
Food/non food	<u>36,166</u>	<u>35,907</u>	<u>279</u>
Totals	<u>\$88,566</u>	<u>\$84,196</u>	<u>\$ 4,370</u>
<u>NSIP</u>			
Transfers to			
Title III-C-1	\$15,000	\$ 6,766	\$ 8,234
Title III-C-2	<u>15,000</u>	<u>6,766</u>	<u>8,234</u>
Totals	<u>\$30,000</u>	<u>\$13,532</u>	<u>\$16,468</u>
<u>TITLE III-C-2</u>			
Salaries	\$ 47,645	\$47,113	\$ 532
Fringe	6,030	10,540	(4,510)
Travel	10,244	10,052	192
Operating services	15,236	6,851	8,385
Operating supplies	1,141	387	754
Raw food	42,754	42,964	(210)
Non-edibles	<u>---</u>	<u>---</u>	<u>---</u>
Totals	<u>\$123,050</u>	<u>\$117,907</u>	<u>\$ 5,143</u>
<u>TITLE III-E</u>			
Salaries	\$ 11,810	\$13,560	\$ (1,750)
Fringe	1,490	10,526	(9,036)
Travel	297	728	( 431)
Operating services	6,077	3,079	2,988
Operating supplies	56	155	( 99)
Other costs	<u>12,768</u>	<u>1,372</u>	<u>11,396</u>
Totals	<u>\$ 32,498</u>	<u>\$29,420</u>	<u>\$ 3,078</u>

See independent auditor's report.

Jeff Davis Council on Aging  
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL  
For the Fiscal Year Ended June 30, 2003

	<u>Budgeted</u> <u>Expenditures</u>	<u>Actual</u> <u>Expenditures</u>	Variance Favorable (Unfavorable)
<u>LOCAL-UNRESERVED</u>			
Other Cost	\$ 5,900	\$ 5,851	\$ 49
Transfer to			
IIIE	8,921	5,843	3,078
C2	11,598	26,607	(15,009)
IIID	15,745	13,604	2,141
FEMA	1,300	1,333	( 33)
Sect 5311	20,000	19,704	296
C1	7,605	27,099	(19,494)
Audit	3,714	4,055	( 341)
IIIB	<u>99,149</u>	<u>87,484</u>	<u>11,665</u>
Totals	\$ <u>173,932</u>	\$ <u>191,580</u>	\$ <u>( 17,648)</u>
 <u>SECTION 5311</u>			
Salaries	93,468	101,652	( 8,184)
Fringe	11,824	17,827	( 6,003)
Travel	---	680	( 680)
Operating services	96,587	32,660	63,927
Operating supplies	---	12,679	(12,679)
Other	<u>---</u>	<u>5,547</u>	<u>( 5,547)</u>
Totals	\$ <u>201,879</u>	\$ <u>171,045</u>	\$ <u>30,834</u>

See independent auditor's report.



Jeff Davis Council on Aging  
SCHEDULE OF PRIOR YEAR FINDINGS

For the Fiscal Year Ended June 30, 2003

**SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

There were no prior year findings relating to internal control and compliance material to financial statements.

**SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

**SECTION III         MANAGEMENT LETTER**

There was no management letter with prior year audit report.

See independent auditor's report.

Jeff Davis Council on Aging  
MANAGEMENT'S CORRECTIVE ACTION PLAN

For the Fiscal Year Ended June 30, 2003

SECTION I            INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL  
STATEMENT

N/A

SECTION II           INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL  
AWARDS

N/A

SECTION III          MANAGEMENT LETTER

N/A

See independent auditor's report.

Jeff Davis Council on Aging  
COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS

For the Fiscal Year Ended June 30, 2003

	Balance June 30, <u>2002</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>2003</u>
General fixed assets, at cost:				
Vehicles	\$ 73,055	\$ 33,519	\$ ---	\$106,574
Furniture and fixtures	<u>106,683</u>	<u>---</u>	<u>31,500</u>	<u>75,183</u>
Total general fixed assets	<u>\$179,738</u>	<u>\$ 33,519</u>	<u>\$ 31,500</u>	<u>\$181,757</u>
 Investment in general fixed assets				
Property acquired from -				
State	\$ 1,541	\$ ---	\$ 1,541	---
DOTD Grants	168,197	33,519	29,000	172,716
Local	<u>10,000</u>	<u>---</u>	<u>959</u>	<u>9,041</u>
Total investment in general fixed assets	<u>\$179,738</u>	<u>\$ 41,386</u>	<u>\$ 31,500</u>	<u>\$ 181,757</u>

See independent auditor's report.

Jeff Davis Council on Aging  
SCHEDULE OF PRIORITY SERVICES

For the fiscal year ended June 30, 2003

			<u>% of GOEA Grant</u>
Access (30%)	Assisted Transportation	\$ ---	
	Transportation	97,704	
	Case Management	---	
	Information & Assistance	23,992	
	Outreach	<u>8,845</u>	
	Total Access Expenses	\$130,541	220.87%
In-Home (15%)	Homemaker	\$ 52,644	
	Chore	---	
	Telephoning	---	
	Visiting	---	
	Adult/Daycare/Health	---	
	Personal Care	<u>---</u>	
	Total In-Home Expenses	\$ 52,644	89.07%
Legal (5%)	Legal Assistance	6,160	10.42%
Non-Priority Services		<u>3,225</u>	
Total Title III-B-Supportive Service Expenditures		\$ <u>192,570</u>	
Less: Program Income		(1,336)	
Prior Year Carryforward		---	
Transfers In		<u>(132,131)</u>	
Title III-B-Supportive Services Grant		59,103	
Less: Transfer of Contract Allotments			
State Homemaker		---	
State Transportation		<u>---</u>	
Original Grant Award Net of Additional State Homemaker and Transportation Funds and Transfers of Contract Allotments		<u>\$ 59,103</u>	

See independent auditor's report.

Schedule 8

Jeff Davis Council on Aging  
SCHEDULE OF EXPENDITURES OF FEDERAL FINANCIAL AWARDS

For the fiscal year ended June 30, 2003

Program Title	CFDA Number	Award Amount	Revenue Recognized	Expenditure
USDA passed through LA Dept. Of Education	10.559	\$ 61,916	\$ 66,528	\$ 58,026
U. S. Department of Health and Human Services passed through the Louisiana Governor's Office of Elderly Affairs: Special Programs for the Aging:				
Title III-B-SS	93.044	59,103	59,103	59,103
Title III-C-AAA	93.045	22,219	22,219	22,230
Title III-C-1	93.045	45,802	45,802	45,802
Title III-C-2	93.045	78,793	78,793	78,793
Title III-D	93.045	3,495	3,495	3,495
Title III-E	93.045	23,579	23,579	23,579
U. S. Department of Transportation passed through State DOTD FTAGrant #LA - 18X016 State Project #741-27-0105 - Section 5311-				
Rural Transportation	20.509	157,230	109,950	109,950
Federal Emergency Management Agency: Federal Emergency Management Food & Shelter Programs	83.523	11,060	17,060	17,060
U. S. Department of Agriculture Passed through the Governor's Office of Elderly Affairs: Nutrition Services Incentive Program	93.053	<u>14,975</u>	<u>14,975</u>	<u>13,532</u>
Total		<u>\$478,170</u>	<u>\$441,515</u>	<u>\$431,570</u>

Note A- Basis of Accounting - the Accompanying Schedule of Expenditures of Federal Awards has been prepared using the modified accrual basis of accounting, which is Generally Accepted in the United States of America and which is the same basis of accounting used in the presentation of financial statements.

Note B - The Jefferson Davis Voluntary Council on Aging, Inc., did not pass-through any of its federal awards to a sub recipient during the year.

Note C - No federal awards were expended in the form of non-cash assistance during the year.